



## DOMESTIC NONPROFIT CORPORATION DISSOLUTION FILING REQUIREMENTS

The voluntary dissolution of a domestic nonprofit corporation is initiated by an election to dissolve. The election to dissolve may be made by the vote or written consent of a majority of all the members of the corporation or, if there are no members, by the board of directors. Following this election the corporation must file documents with the Secretary of State, as discussed below.

To dissolve, the corporation must file a Certificate of Election to Wind Up and Dissolve (Form ELEC NP) prior to or together with a Certificate of Dissolution (Form DISS NP). However, if the election to dissolve is made by the vote of all the members, or if the corporation has no members, by the vote of all the directors, only the Certificate of Dissolution is required. Additional requirements are as follows:

- Public benefit or religious corporations: If the dissolving corporation is a public benefit or religious corporation, the Certificate of Dissolution must be accompanied by a letter from the Attorney General that either waives objections to the distribution of the corporation's assets pursuant to California Corporations Code section 6716(c) or confirms that the corporation has no assets. (Corporations Code sections 6615 and 9680.)
- Mutual benefit corporations: If the dissolving corporation is a mutual benefit corporation, and that corporation is holding assets in a charitable trust, the distribution of those assets must be approved by the Attorney General or made by decree of the superior court. (Corporations Code section 8716.)
- Information regarding the required letter/approval from the Attorney General can be obtained by calling the Attorney General - Registrar of Charitable Trusts at (916) 445-2021 or can be downloaded from the Attorney General's website under Charitable Trusts at <http://caag.state.ca.us/charities>. A written request for the required letter/approval can be mailed to the Office of the Attorney General - Registrar of Charitable Trusts at P.O. Box 903447, Sacramento, California 94203-4470.

Upon the filing of the Certificate of Dissolution by the Secretary of State, the corporation will be completely dissolved and its corporate existence will cease.

Filing instructions along with the above-mentioned forms are enclosed. The preprinted forms were created for ease in filing, however, any format may be used, provided it meets statutory requirements. Statutory filing requirements are found in California Corporations Code sections 6611, 8611, 9680 or 12631 (Certificate of Election To Wind Up and Dissolve) and 6615, 8615, 9680 or 12635 (Certificate of Dissolution). It is recommended for proof of submittal that if the document(s) are mailed to the Secretary of State, they be sent by Certified Mail with Return Receipt Requested.

Please note: Dissolution documents **cannot** be filed on behalf of a corporation that has been suspended by the California Franchise Tax Board pursuant to Revenue and Taxation Code sections 23301, 23301.5 and 23775, and are not required to be filed on behalf of a corporation that has already dissolved or merged out of existence in California.

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF ELECTION TO WIND UP AND DISSOLVE (FORM ELEC NP)

For easier completion, this form is available on the Secretary of State's website at <http://www.sos.ca.gov/business/> and can be viewed, filled in and printed from your computer. The completed form can be mailed to Secretary of State, Document Filing Support Unit, 1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor, Sacramento, CA 95814 or delivered in person to the Sacramento office. If you are not completing this form online, please type or legibly print in black or blue ink. This form is filed only in the Sacramento office.

It is recommended for proof of submittal that if the Certificate of Election to Wind Up and Dissolve is mailed to the Secretary of State, it be sent by Certified Mail with Return Receipt Requested. To facilitate the processing of documents mailed to the Secretary of State, a self-addressed envelope and a letter referencing the corporate name and number as well as the sender's name, return address and telephone number should be included with the submittal.

Statutory filing provisions are found in California Corporations Code sections [6611](#), [8611](#), [9680](#) and [12631](#). All statutory references are to the California Corporations Code, unless otherwise stated.

- The Certificate of Election to Wind Up and Dissolve **is required** when the election to dissolve was approved by less than 100 percent of the members, or if the corporation has no members, by less than 100 percent of the directors. To complete the dissolution process the corporation must also file a [Certificate of Dissolution pursuant to Section 6615, 8615, 9680 or 12635](#). Note: The corporation will not be completely dissolved until the Certificate of Dissolution is filed.
- The Certificate of Election to Wind Up and Dissolve **is not required** when the election to dissolve was approved by 100 percent of the members, or if the corporation has no members, by 100 percent of the directors, and if a statement to that effect is included in the Certificate of Dissolution.
- It is recommended that legal counsel be consulted prior to submitting dissolution documents to ensure that all issues are appropriately addressed.

**FEES:** There is no fee for filing a Certificate of Election to Wind Up and Dissolve. However, there is a \$15.00 special handling fee for processing a document delivered in person to the Sacramento office. The special handling fee must be remitted by separate check for each submittal and will be retained whether the document is filed or rejected. The preclearance and/or expedited filing of a document *within a guaranteed time frame* can be requested for an additional fee (in lieu of the special handling fee). Please refer to the Secretary of State's website at <http://www.sos.ca.gov/business/precexp.htm> for detailed information regarding preclearance and expedited filing services. The special handling fee or preclearance and expedited filing services are not applicable to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

**COPIES:** The Secretary of State will certify two copies of the filed document without charge, provided that the copies are submitted to the Secretary of State with the document to be filed. Any additional copies submitted will be certified upon request and payment of the \$8.00 per copy certification fee.

### Complete the Certificate of Election to Wind Up and Dissolve as follows:

- Item 1.** Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.
- Item 2.** This statement is required by statute and should not be altered.
- Item 3.** Check the box next to the applicable statement. Only one box may be checked. If the first box is checked, specify the number of members voting for the election to dissolve in the space provided.
- Item 4.** Check the box next to the applicable statement. Only one box may be checked.
- Item 5.** If the first box of Item 4 was checked, the certificate must be dated, signed and verified under penalty of perjury by a majority of the directors of the corporation now in office or by the sole director, if there is only one.

If the second box of Item 4 was checked, the certificate must be dated, signed and verified under penalty of perjury by two of the corporate officers authorized by Section [5062](#) or [12241](#) (i.e., the chairman of the board, the president or any vice president **and** by the secretary, the chief financial officer, the treasurer or any assistant secretary or assistant treasurer).

If the third box of Item 4 was checked, the certificate must be dated, signed and verified under penalty of perjury by the member(s) authorized to execute this certificate by approval of a majority of all members.

If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to the certificate. All attachments should be 8½" x 11", one-sided and legible.



ELEC NP

# State of California

## Secretary of State

### DOMESTIC NONPROFIT CORPORATION CERTIFICATE OF ELECTION TO WIND UP AND DISSOLVE

NOTE: To complete the dissolution process, the corporation must also file a Certificate of Dissolution (Form DISS NP).

**There is no fee for filing a Certificate of Election To Wind Up and Dissolve.**

**IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

**CORPORATE NAME** (Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.)

1. Name of corporation

**REQUIRED STATEMENT** (The following statement is required by statute and should not be altered.)

2. The corporation has elected to wind up and dissolve.

**ELECTION** (Check the applicable statement. Note: Only one box may be checked.)

3. ☐ The election was made by the vote of \_\_\_\_\_ members of the corporation, constituting a majority of all the members.  
(number of members)
- ☐ The election was made by the board of directors together with the vote of a majority of the members voting on the election to dissolve and in accordance with Corporations Code section 5034 or 12224.
- ☐ The corporation has no members; the election was made by the board of directors of the corporation.

**SIGNATORY AUTHORITY** (Check the applicable statement. Note: Only one box may be checked.)

4. ☐ The undersigned constitutes the sole director or a majority of the directors now in office of the above-named corporation.
- ☐ The undersigned constitute the chairman of the board, president or vice president **and** the secretary, chief financial officer, treasurer, assistant secretary or assistant treasurer of the above-named corporation.
- ☐ The undersigned constitute(s) the member(s) authorized to execute this certificate by approval of a majority of all members.

**VERIFICATION & EXECUTION** (If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to this certificate. Any attachments to this certificate are incorporated herein by this reference.)

5. I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Director, Officer or Member

\_\_\_\_\_  
Type or Print Name of Director, Officer or Member

\_\_\_\_\_  
Signature of Director, Officer or Member

\_\_\_\_\_  
Type or Print Name of Director, Officer or Member

\_\_\_\_\_  
Signature of Director or Member

\_\_\_\_\_  
Type or Print Name of Director or Member

# INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF DISSOLUTION (FORM DISS NP)

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It is recommended for proof of submittal that if the Certificate of Dissolution is mailed to the Secretary of State, it be sent by Certified Mail with Return Receipt Requested. To facilitate the processing of documents mailed to the Secretary of State, a self-addressed envelope and a letter referencing the corporate name and number as well as the sender's name, return address and telephone number should be included with the submittal.

Statutory filing provisions are found in California Corporations Code sections 6615, 8615, 9680 and 12635. All statutory references are to the California Corporations Code, unless otherwise stated.

- The Certificate of Dissolution must be filed after or together with a [Certificate of Election to Wind Up and Dissolve pursuant to Section 6611, 8611, 9680 or 12631](#). However, if the election to dissolve was made by the vote of all the members or, if the corporation has no members, by the vote of all the directors, only the Certificate of Dissolution is required.
- Upon filing the Certificate of Dissolution the corporation will be dissolved and its powers, rights and privileges will cease.
- It is recommended that legal counsel be consulted prior to submitting dissolution documents to ensure that all issues are appropriately addressed.

**ADDITIONAL REQUIREMENT (public benefit and religious corporations):** If the dissolving corporation is a public benefit or religious corporation, the Certificate of Dissolution must be accompanied by a letter from the Attorney General that either waives objections to the distribution of the corporation's assets pursuant to California Corporations Code section 6716(c) or confirms that the corporation has no assets. (Sections 6615 and 9680.) Information regarding the required letter can be obtained by calling the Attorney General - Registrar of Charitable Trusts at (916) 445-2021 or can be downloaded from the Attorney General's website under Charitable Trusts at <http://caag.state.ca.us/charities>. A written request for the required letter can be mailed to the Office of the Attorney General - Registrar of Charitable Trusts at P.O. Box 903447, Sacramento, California 94203-4470.

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## Complete the Certificate of Dissolution as follows:

- Item 1.** Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.
- Item 2.** These statements are required by statute and should not be altered. For information regarding final tax returns, contact the Exempt Organization Unit of the Franchise Tax Board at (916) 845-4171 or visit their website at <http://www.ftb.ca.gov>.
- Item 3.** Check the box next to the applicable statement. Only one box may be checked. If the third box is checked, specify the name and address of the assumer in the space provided. If the fourth box is checked, specify in an attachment to this certificate, the provision made and the address of the corporation, person or governmental agency that has assumed or guaranteed the payment, or the name and address of the depository with which deposit has been made or other information necessary to enable creditors or others to whom payment is to be made to appear and claim payment.
- Item 4.** Mutual Benefit or Consumer Cooperative Corporations ONLY: Check the box next to the applicable statement. Only one box may be checked.
- Item 5.** Check the appropriate box. Only one box may be checked. NOTE: If the election to dissolve was not made by the vote of all the members, or if the corporation has no members, by the vote of all the directors, a [Certificate of Election to Wind Up and Dissolve \(Form ELEC NP\)](#) must be filed prior to or together with the Certificate of Dissolution.
- Item 6.** The certificate must be dated, signed and verified under penalty of perjury by a majority of the directors of the corporation now in office or by the sole director, if there is only one.

If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to the certificate. All attachments should be 8½" x 11", one-sided and legible.



DISS NP

# State of California

## Secretary of State

### DOMESTIC NONPROFIT CORPORATION CERTIFICATE OF DISSOLUTION

There is no fee for filing a Certificate of Dissolution.

**IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

**CORPORATE NAME** (Enter the name of the domestic nonprofit corporation exactly as it is of record with the California Secretary of State.)

1. Name of corporation

**REQUIRED STATEMENTS** (The following statements are required by statute and should not be altered.)

2. a) A final franchise tax return, as described by Section 23332 of the Revenue and Taxation Code, has been or will be filed with the Franchise Tax Board, as required under Part 10.2 (commencing with Section 18401) of Division 2 of the Revenue and Taxation Code.
- b) The corporation has been completely wound up.
- c) The corporation is dissolved.

**DEBTS & LIABILITIES** (Check the applicable statement. Note: Only one box may be checked.)

3. ☐ The corporation's known debts and liabilities have been actually paid.
- ☐ The corporation's known debts and liabilities have been paid as far as its assets permitted.
- ☐ The corporation's known debts and liabilities have been adequately provided for by their assumption and the name and address of the assumer is \_\_\_\_\_.
- ☐ The corporation's known debts and liabilities have been adequately provided for as far as its assets permitted.  
(Specify in an attachment to this certificate (incorporated herein by this reference) the provision made and the address of the corporation, person or governmental agency that has assumed or guaranteed the payment, or the name and address of the depository with which deposit has been made or other information necessary to enable creditors or others to whom payment is to be made to appear and claim payment.)
- ☐ The corporation never incurred any known debts or liabilities.

**ASSETS** (Mutual Benefit or Consumer Cooperative Corporations ONLY: Check the applicable statement. Note: Only one box may be checked. If the corporation is a public benefit or religious corporation, leave Item 4 blank and attach to this Certificate of Dissolution a letter from the Attorney General waiving objections to the distribution of the corporation's assets pursuant to Corporations Code section 6716(c) or confirming the corporation has no assets (see instructions).)

4. ☐ The known assets have been distributed to the persons entitled thereto. ☐ The corporation never acquired any known assets.

**ELECTION** (Check the "YES" or "NO" box as applicable. Note: If the "NO" box is checked, a Certificate of Election to Wind Up and Dissolve pursuant to Corporations Code section 1901, 6611, 8611, 9680 or 12631 must be filed prior to or together with this Certificate of Dissolution.)

5. The election to dissolve was made by the vote of all the members of the corporation or the corporation has no members and the election was made by the vote of all the directors of the corporation. ☐ YES ☐ NO

**VERIFICATION & EXECUTION** (If additional signature space is necessary, the dated signature(s) with verification(s) may be made on an attachment to this certificate. Any attachments to this certificate are incorporated herein by this reference.)

6. The undersigned constitute(s) the sole director or a majority of the directors now in office. I declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Director

\_\_\_\_\_  
Type or Print Name of Director

\_\_\_\_\_  
Signature of Director

\_\_\_\_\_  
Type or Print Name of Director

\_\_\_\_\_  
Signature of Director

\_\_\_\_\_  
Type or Print Name of Director